

Transaction Classification Codes

"Use"
Status
Code
Symbol

Definition

PY	<u>Prior Year Deobligations</u> . Identifies funds recovered by the Department of Energy from the deobligation of funds obligated in prior years. Funds recovered due to deobligation of prior year obligations shall not be reobligated unless they have been reallocated.
PP	Identifies errors in financial statements that result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Account balances with a "PP" attribute will be segregated from current year entries and allow the OFCR to determine if the nonmaterial prior period adjustments are material enough when aggregated together to warrant restatement of prior period financial statements.